

Analysis of Value Added Tax Facility Policy for Procurement of Railway Based on Ease of Administration Concept

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Abstract—Cause of congestion is the number of vehicles passing on limited roads. There are various kinds of negative impacts of congestion, including the loss of time, energy, health, economy, and so on. Free traffic jams such as trains are a solution to traffic congestion, especially in the Greater Jakarta area. The party building the railroad infrastructure is not only done by the government, but can also be done by the private sector. The government has established regulations that help ease the burden on contractors, namely regulations on the provision of Value Added Tax (VAT)-Not-Collected for the import of railroad infrastructure. But in practice the regulation is not easy to implement, because it is complicated and seems to deviate from the initial spirit. This study uses a qualitative method with in-depth interviews with relevant informants. The results of the research show that the policy on providing VAT-Not-Collected Facilities in the import of railway infrastructure not in accordance with certainty and simplicity concept. Because of the difficulty in submitting VAT-Free Certificate, the contractor must bear VAT, without any special treatment. This will increase the contractor's basic costs and also add taxation costs for the contractor and the government.

Keywords: *value added tax facility policy, congestion, train, ease of administration principle*

I. INTRODUCTION

Congestion in the nation's capital to date has still not been eliminated, which has caused many losses in terms of economy, time, health, and others. According to Central Bureau of Statistics that DKI Jakarta requires a mode of public transportation that can attract the commute switch from private vehicles [1]. In this case the DKI Jakarta government together with the central government is building railroad transportation capital that is integrated into other public vehicles. Support from various parties is needed to ease the burden of the company appointed to build railroad facilities and infrastructure. On October 17, 2015, the Government has enacted the policy of providing the latest tax incentives in the form of VAT-free facilities, one of which is for the import of railroad infrastructure facilities, with the hope of supporting this national program. However, the practice in the field was not in line with the objectives to be achieved before.

Based on the case that the author has experienced about the process of filing a request for granting the facility not to be collected, the VAT is not simple, due to the strict requirements and conditions that must be met. The simplicity is also seen when compared to the previous taxation provisions, whereas at that time the level of road congestion in the capital was not as dense as it is today. The beginning of the granting of VAT facilities related to rail imports began in 2000, namely when the enactment of PP No.146 of 2000 concerning Imports or Delivery of Certain Taxable Goods And Or Submission of Certain Taxable Services Exempt from VAT, and with the implementing regulations of the Decree of the Minister of Finance (KMK) No. 10 of 2001. The procedure for granting freed facilities as regulated in the regulation is by submitting an Application for VAT Exemption to the registered Tax Service Office, accompanied by an attachment; purchase documents and documents relating to the operation of railway transportation. Furthermore, foreign exchange banks or the Directorate General of Customs and Duty stamp "PPN Was Released according To Government Regulations Number 146 Year 2000" on the Import Notification Document (PIB). In 2002, KMK No.10 of 2001 was changed to KMK No. 63 of 2002, namely by amendment to reducing conditions, that is, it was enough to simply attach the import documents. Then on August 21, 2003, stipulated KMK No.370 of 2003 as a substitute for KMK 63 of 2002, which stipulates that only PT Kereta Api Indonesia (KAI) PERSERO and parties appointed by KAI are entitled to receive VAT exemption facilities.

The latest provision that applies to date governing the VAT facility on railroad imports is PMK No.193 of 2015, which was set on October 20, 2015, which is the implementing PP No.69 of 2015. This provision changes the form of the facility that was originally released by VAT to the facility is not subject to VAT, so the input tax can be credited. However, in this case the railroad transport company still cannot credit the input tax, because the delivery of transportation services it does not owe VAT. This regulation provides additional administrative requirements in the form of the obligation to attach an Import Requirement and Acquisition Plan (RKIP) which increases the cost of compliance of taxpayers and the government. In addition, the application for a Certificate of No Collections

(SKTD) must be submitted for each prior to import, this is still the same as the previous provisions, which are still lacking administrative savings.

This research is expected to be an input to the government in order to improve the VAT Incentive administration policy on railroad purchases by railroad companies. This research is also expected to provide sufficient considerations so that the fiscal policies undertaken by the government provide balance or supervision and can realize national economic development.

II. METHOD

The researcher uses a qualitative approach that will produce a more in-depth explanation of the policies that have been implemented. The research method used is descriptive research, which explains the case study of the object under study. The subject of the study was the railroad company in DKI Jakarta that applied for a VAT-free facility on imported railroad. The data collection technique was carried out with literature study from books, taxation provisions, scientific work, and field studies with in-depth interview techniques to key informants who mastered the research material. Resource persons from the policy makers, practitioners, academics, taxpayers.

III. RESULT FRAMEWORK

Handling traffic congestion via public transportation is on the agenda of big cities that are increasingly densely populated. Policies in the economic, political and social fields need to be adjusted according to the times. This needs to be done so that government policy becomes a pull factor and a pull factor to reduce congestion. Therefore, it is important for the government to understand public policy.

A. Tax Policy as a Public Policy

According to Dunn public policy is a decision made by a government agency, with a view to solving problems experienced by people in a country [2].

Policies can change the behaviour of economic actors which will ultimately affect changes in the level of output (output) and / or input (input). Similarly, tax policies can be established to change railroad service providers to be better at producing railroad public transportation products or services. According to the Central Statistics Agency (BPS), the solution to overcome traffic congestion in Jakarta is to shift the habits of the people who used to use private vehicles to public vehicles. In this case the need for government policy. Tax policy is basically a public policy. According to Nugroho, the essence of public policy is intervention [3].

B. Tax Function

According to Mansury, it was further explained that essentially tax collectors were to collect funds used to finance government activities in carrying out their functions [4]. According to Putranti, in addition to state revenue, taxes can be used as a tool to achieve certain goals set by the government [5].

Taxes can be used for various government programs, as explained by Karayan and Swenson "taxes impose costs on transactions, taxes affect human behaviour, and thus can be (and are) used by governments to try to shape society" [6].

C. VAT Characteristics

1) *General*: Value Added Tax is a general consumption tax, meaning that taxes are imposed on a large number of goods and services. This is what distinguishes it from other taxes, namely excise tax. Value Added Taxes are levied on all goods while excise tax is levied on certain items such as tobacco and alcoholic drinks.

2) *Indirect*: According to Rosdiana, Irianto, Putranti, based on tax classification, taxes can be divided into direct tax and indirect tax. The main difference is in shifting the tax burden (shifting of the tax) [7]. The characteristics of VAT are indirect, namely; (a) The taxation does not take into account the conditions of the taxpayer such as the amount of income. And will be taxed when there is an event or act. (b) A tax whereby the taxpayer can hand over the tax burden in whole or in part to another person or party. The tax burden that is transferred can be in the form of forward shifting and backward shifting. (c) Can be payable at any time both when importing or exporting goods, when paying directly for the goods purchased, or at the time of the transaction.

3) *On the basis of consumption*: Taxes will be levied when people / agencies spend money and only collect the portion of expenditure spent on consumption.

D. Tax Incentives

Generally VAT is imposed on all types of taxable goods and taxable services. But the government as a policy maker can set exceptions in order to achieve certain goals. These exceptions can be known as tax incentives, also called tax facilities. According to Tait there are two types of VAT facilities [8], namely zero rate and exemption.

1) *Zero rate*: "Zero rating means that a trader is fully compensated for any VAT he pays on inputs". In Indonesia there are zero VAT rate provisions in the form of overseas transfers or exports. VAT is still charged but at a rate of 0%, so the input tax can be credited by the taxpayer. In the taxation provisions in Indonesia, the zero rate does not include VAT incentives, but as with VAT the imposition of VAT in general, the tariff is 0%. This provision is the same as the opinion of Tait; "A trader liable to the zero rate is liable to an actual rate of VAT, which just happens to be zero; therefore, such a zero-rated trader is wholly a part of the VAT system and makes a full return for VAT in the formal way" [8].

2) *Exemption*: According to Tait: "exemption actually means that the exempt trader has to pay VAT on his inputs without being able to claim any credit for this tax paid on his inputs.". Tax exemptions can be given to people, goods, or a transaction. Tax exemptions are given for economic, social and other purposes. But the tax exemption, especially VAT is

a tax exemption for the supply of Taxable Goods or Taxable Services.

Other forms of tax incentives by UNCTAD are categorized as follows [9]: (1) Reduction of certain costs, (2) Tax exemption, (3) Reduction of Corporate Income Tax rates, (4) Compensation for losses to the year future, (5) Investment benefits, (6) Investment tax credit, (7) Tax deduction on dividend payments and interest paid abroad, (8) Special treatment of increased long-term capital, (9) Tariffs zero or reduced tariffs, (10) Value Added Tax, (11) Deductions based on the number of workers, (12) Reduction of tax credit for foreign currency acquisition.

The objectives are those to be achieved by implementing tax incentives [9]:

- Regional Investment, where the country channelled investment for the development of certain regions. This is done to develop disadvantaged areas and industrial areas, reduce the level of environmental pollution, and also the level of urbanization and population.
- Sectoral Investment, used in order to promote sectors that are considered important for development purposes. Sectors that are given incentives are export-oriented sectors and the development of new technologies, such as the renewable energy industry.
- Performance improvement, to develop various types of activities such as exports, free trade zones, and export-oriented manufacturing industries.
- Technology transfer, where incentives are used as investment instruments for research and development activities that can stimulate technology transfer.

E. The Principle of Taxation Collection System - Ease of Administration

The Ease of Administration principle determines the effectiveness of the application of regulations issued by Haula Rosdiana and Edi Slamet Irianto explaining the Ease of Administration principle with the following indicators [10]:

1) *Certainty principle*: States that there must be certainty, both for tax officials and all taxpayers and the whole community. Regulations that do not change frequently have a relatively high degree of certainty compared to rules that change too often.

2) *The principle of convenience*: states that when paying taxes it should be possible when it is "pleasant" / easier for taxpayers, for example when receiving salary or other income such as when receiving deposit interest.

3) *Simplicity principle*. When viewed from the Fiscus, tax collection is said to be efficient if the tax collection costs carried out by the tax office are smaller than the amount of tax collected.

When viewed from the taxpayers, the tax collection system is said to be efficient if the costs that must be incurred by taxpayers to fulfil their tax obligations can be as minimal as possible.

In other words, tax collection is said to be efficient if the cost of taxation is low.

F. Concepts of Efficiency and Effectiveness

According to Ning and Iman explains that the essence of corporate tax management objectives is essentially 3 (three) things: economical, efficient, and effective [11]. Economical means that the input for administering the implementation of rights and fulfilment of corporate taxation obligations is obtained at the lowest price.

While efficient can be seen from the efficient use of cash flow funds based on the principle of time value of money, savings of funds that do not affect future taxation problems, implementation of rights and fulfilment of obligations which, if tested for compliance by the tax authority in the form of tax inspection or verification, can served with rationally efficient time, effort and cost.

While effective, relating to the measurement that all rights implementation and fulfilment of obligations are carried out in full compliance, the tax authority's supervision actions in the form of tax inspection and verification can be satisfactorily served without distortions in the daily operations of the company.

According to Hari Lubis and Martani Huseini, organizational effectiveness can be expressed as the level of organizational success in an effort to achieve its goals or objectives [12]. Effectiveness describes the achievement of goals that have been set, while efficiency refers to the use of resources in achieving these goals.

G. Concept Operationalization

Research on the evaluation of the administration policy of VAT incentives for vessel purchases uses the concept operationally illustrated in table 1 below:

TABLE I. CONCEPT OPERATIONALIZATION

Concept	Variable	Indicator
Ease of administration	Certainty	Obviously, Decisive, Unambigiou, Continuity about the Procedures established
		Efficiency
	Convenience	Procedures for filing facilities are set when appropriate
		The granting of a Decree of the facility is determined at the right time
	Simplicity	Easy to implement, not convoluted, There are additional requirements;
		-RKIP
		-Railway Transportation Business License

IV. DISCUSSION

The researcher raised the theme of the study of the Evaluation of VAT Facility Policy on Train Procurement in the Context of the Ease of Administration. In conducting research, researchers conducted a literature review from previous

research as a comparison. Researchers took 4 (four) studies that were used as theoretical references as well as input in how to look at research problems.

The first study entitled "Tax Incentives Policy Reconstruction toward Low Carbon Industries" was written by Titi Muswati Putranti [13]. In this study Titi raised 4 (four) main problems namely; (1) an overview of the current tax incentive policies that encourage low carbon industries, (2) evaluation of tax incentive policies to encourage low carbon industries, (3) obstacles and weaknesses of tax incentive policy instruments to support low carbon industries, (4) ways of reconstruction tax incentive policies to develop low carbon industries [14]. The approach used by Titi is a qualitative approach using Qualitative System Dynamics (QSD). Qualitative research is intended to analyse the problem and data further, about tax policy in a period with time series data. Then the data can be used to observe tax policy trends in a particular situation.

The research method used is a descriptive qualitative approach, and the results of the study are; (1) Weighed tax incentives are still not effectively used as a driving factor towards low carbon industries. (2) When compared with the five ideal tax principle criteria, it shows that the administration of implementing tax incentives is not simple. Tax incentives are not neutral and are not attractive to the industry because they are not cheap. Tax regulations that are not transparent and government bureaucracy that is not serving as an obstacle so that its implementation is still difficult. (3) Barriers and weaknesses in providing tax incentives, namely lack of coordination among policy implementers and incentive measurement that is not optimal. Tax incentive policies tend not to favour micro and small industries in the country. (4) The design of the reconstruction of a tax incentive policy to encourage changes in industrial behaviour towards energy efficiency and switch to New Renewable Energy (EBT) must consider four aspects, namely the principle of providing tax incentives, the form of tax incentives, the benefits of tax incentives and the conditions for providing tax incentives.

The second study entitled "Evaluation of Value Added Incentives Tax Exemption Policy on the Submission of Simple Flats in Jakarta" was written by Edwina Putri Ananda in 2016. The main issue raised was regarding the evaluation of the policy implementation of the VAT exemption policy on the delivery of Rusunami in Jakarta in 2008 to 2008 with 2015 in terms of the "effectiveness or impact evaluation" approach. The research method used is a descriptive qualitative approach, and the results of the study are (1) Based on the standard effectiveness of the "Simple and Uncomplicated" tax facility, the provision of VAT exemption facilities for submitting Rusunami is easy and does not cause administrative difficulties. (2) Based on the effectiveness standard of the "Impartial and Unmark" tax facility, the granting of the VAT exemption facility for the submission of no distribution of stipulations on the selling price / unit that can take advantage of VAT exemption incentives by region. (3) Regarding supervision, the granting of VAT exemption facilities can be said to be effective. (4) Based on the effectiveness criteria of the "Relevant for a Relatively Long Period" tax facility,

granting VAT exemption incentives cannot be done in the long term.

The third study entitled "Evaluation of Value Added Tax Exemption Policy on Seaweed Submission", was written by Hana Athiyyah Muyassar Nursyam in 2017. The main issues raised are (1) policy evaluation of the VAT exemption facility for seaweed submission and (2) Comparison of imposition treatment VAT on seaweed exports by hand over seaweed in the customs area. The research method is a descriptive qualitative approach, and the results of the study are (1) Evaluation of the policy of granting VAT exemption facilities for goods produced from seaweed business activities that have met the criteria of effectiveness, efficiency, responsiveness, simplicity, and neutrality. However, it does not meet the criteria of accuracy which is contrary to the general legal character of VAT imposed on all goods. (2) For exporters, more benefit because there is an Input Tax can be credited and excess Input Tax can be refunded. Meanwhile, entrepreneurs who hand over in customs areas exempt from VAT can increase the cost of goods sold, but do not distort. This research was conducted to two taxpayers who were carrying out priority programs of the government of the previous government period, namely building infrastructure. The infrastructure referred to in this study is the public transportation mode of railways connected to other public transportation facilities such as bus ways, electric trains, airport trains, terminals, and so on. The trains in question are Light Rail Transit (LRT) and Mass Rapid Trans (MRT).

Brunori sponsored tax incentives or "targeted tax incentives" can actually be given to certain companies or industries and not given in general [15]. On September 2, 2015, President Joko Widodo established Presidential Regulation Number 98 of 2015 as amended twice by PerPres Number 49 of 2017 concerning the Acceleration of the Implementation of Integrated Light Rail Transit in the areas of Jakarta, Bogor, Depok and Bekasi. It was determined that the development process was carried out by PT Adhi Karya (Persero) Tbk and the process of operation, maintenance, operation of infrastructure facilities, integrated Light Rail / Light Rail Transit was assigned to PT Kereta Api Indonesia (Persero). The procurement of facilities is carried out in collaboration with PT Kereta Api Indonesia (Persero) and PT Adhi Karya (Persero) Tbk by forming a subsidiary.

In the LRT development funding consists of; state capital participation and foreign and domestic government loans, PT KAI bond issuance, PT KAI loans from financial institutions. While the task of the Minister of Transportation is to supervise and coordinate government assignments to PT KAI and PT Adhi Karya.

LRT procurement is one of the implementations of Presidential Regulation No. 3 of 2016 concerning the Acceleration of the Implementation of National Strategic Projects. Jabodebek LRT has 3 service lines. Cawang - Cibubur, Cawang - Dukuh Atas, Cawang - Bekasi Timur. With a path length of stage I that is 44.43 km, with progress up to 63.8%.

Legal Entity established for the procurement and operation of LRTs in addition to the Jabodebek LRT, namely PT Jakarta

LRT which is a subsidiary of PT Jakarta Propertindo (Perseroda) BUMD of the DKI Jakarta Government. Jakarta LRT connects Pegangsaan Dua Station to Velodrome Station with 8 trainset.

In addition there is still the Jakarta-Bandung Fast Train project (KCJB) scheduled to start operating in 2021. The Director General of Railways of the Ministry of Transportation (Kemenhub), Zulfikri, told CNBC Indonesia, explaining that PT Indonesia Fast Train China (KCIC) is a consortium of SOEs and Chinese companies [16]. Has a management concession for 50 years. The Government does not provide direct capital injections, but the Government only provides guarantees regarding the consistency of the policy of rapid railroad development. This is in accordance with Perpres No. 107/2015 concerning the Acceleration of the Implementation of Infrastructure and Facilities of the Fast Train between Jakarta and Bandung.

Procurement of railroad infrastructure and facilities, the two taxpayers do it with the import process from South Korea, and part of it was purchased from PT Industri Kereta Api (INKA) Persero. As a private company, which generally seeks profit as much as possible, management intends to carry out cost efficiency. This is done because the LRT is still not operating so that revenue is still not making a profit. Cost efficiency in terms of taxation is also on the LRT agenda, namely by utilizing VAT facilities not collected.

In Indonesia, the VAT facility is regulated in article 16B of the third amended VAT Act with Act No. 42 of 2009 with two types of facilities that are still in effect today, namely the VAT facilities are exempt and the VAT facilities are not collected, the difference being;

A. VAT-Free Facilities

Exemption of VAT whose Input Tax paid for the acquisition of Taxable Goods and / or the acquisition of Taxable Services for which the surrender is exempt from the imposition of Value Added Tax cannot be credited.

B. VAT-Not Collected

The Value Added Tax payable is not collected for which the Input Tax paid for the acquisition of Taxable Goods and / or the acquisition of Taxable Services for which the delivery is not collected can be credited; and The tax incentives (facilities) are provided by the government to reduce the tax burden on business actors in order to encourage the growth of an industrial sector. It is expected that with the development of the railroad industry, there will be a good epidemic of the quality of public transportation services, which can ultimately reduce congestion.

The focus of this research is about administration of filing requests for facilities not subject to VAT. Quote from The New Encyclopaedia Britannica, one of the elements of ease administration is the Certainty Principle which states that there must be certainty between tax officials and all taxpayers and the entire community [17], as the following opinion;

"Tax laws and regulations must be comprehensible to the taxpayer, they must be unambiguous and certain, both to the tax payer and to the tax administrator."

Certainty is not only related to certainty about the subject (and exclusions), objects (and exclusions), the basis for taxation, and the amount of tax rates, but also about procedures for fulfilling tax obligations and implementing tax rights. Taxpayers will find it difficult to carry out their tax obligations and rights, if there are no clear procedures. And also for the tax authorities will have difficulty in overseeing the implementation of tax obligations carried out by taxpayers.

1) *Based on the results of the interview, the LRT objected to the enactment of this latest regulation:* The reason is;The administrative process increases, thereby increasing the time, cost and effort that must be spent. In PMK 193 additional documents are required;

a) *Import and Acquisition Needs Plan (RKIP):* The RKIP must be submitted and approved by the DGT for each import transaction.

b) *Railway business license:* This permit was established by the ministry of transportation. In the process of obtaining permits there are also official costs that are not cheap for companies that have not yet received income from business operations.

2) *There are too strict restrictions on goods or services that are specified as in appendix PMK 193 of 2015:* If we look closely at all the series of regulations from the beginning until now, they have some similarities, one of which is the type (detail) of goods or services that have a positive VAT facility list. The purpose of this concept is, only certain items (listed in appendix PMK 193) are eligible for VAT. This is possible to be detrimental to the railroad companies with the latest models that adjust the rapid technological development at this time. If the positive set of spare parts list does not keep up with the times, then the import of goods will be subject to VAT which will burden the company.

3) *The consequence of changing the incentive to a VAT facility is not subject to VAT, there will be an overpayment of VAT, which in turn will result in a higher VAT status each month.* The overpayment of VAT payments can be requested from the government through the restitution process, which must be subject to a tax audit in the procedure beforehand, for which there is no certainty on the time and amount of money to be returned (because the audit results may be underpaid, not overpaid). The alternative is to compensate for the overpayment to another tax period. But this is the same disadvantage to the company in terms of cash flow of money, because there are idle funds in government cash, which should be used again for company operations.

Mila and McGuire, within a simple model of tax competition we ask whether tax incentives, defined as a tax rate lower than the marginal benefit of the public goods and services provided to firms, can be justified [18]. In this case, in contrast to the usual reason given for tax competition and tax

breaks (protection of tax base), we argue that tax breaks may be justified because they can be welfare improving.

When the firm moves in, it will be involved in local markets for inputs (mainly labour) and perhaps also local markets for outputs. In both these cases, conventional welfare and analysis suggest that there will be welfare triangles gained by the city. As happened on May 10, 2001, the Boeing Company was moved to Chicago as its headquarters.

V. CONCLUSION AND SUGGESTIONS

A. Conclusion

Amendment to the provisions on VAT facilities is not in accordance with one of the principles of taxation, namely the principle of ease of administration. The lack of simplicity of the provisions results in taxpayers being burdened because there is an additional cost compliance issued. It is expected that the provision of PPN free facilities for railroad imports can encourage the development of the railroad industry in Indonesia, so that congestion problems that are very detrimental can be overcome by the quality of railroad public transportation.

B. Suggestions

- The Ministry of Finance needs to coordinate with the Ministry of Transportation (collaborative governance), regarding the initial enthusiasm for the provision of VAT facilities on railroad imports. So that administrative problems in the form of the many conditions that must be met become more concise and simple.
- Revision of PMK 193 Year 2015, has returned to the general concept of VAT and based on the principle of ease of administration, which is not rigid or detailed regulating the subject of taxable goods and or services that are not subject to VAT collection.

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